

**Illinois Department of Revenue
Regulations**

Title 2 Part 1200 Section 1200.200 Procedures
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**TITLE 2: GOVERNMENTAL ORGANIZATION
SUBTITLE D: CODE DEPARTMENTS - REVENUE**

**PART 1200
PUBLIC INFORMATION, RULEMAKING & ORGANIZATION**

SUBPART B: RULEMAKING

Section 1200.200 Procedures

- a) Rules will be proposed by the Director. Members of the executive staff in consultation with their Divisions or Bureaus or on the recommendation of the Legal Services Bureau may suggest new rules and changes to existing rules. Proposed rules or rule amendments are drafted, or approved by the Legal Services Bureau.
- b) Interested persons may petition the Director to make, amend or repeal a rule.
 - 1) The petition shall be addressed:

General Counsel
Legal Services Bureau
Department of Revenue
101 West Jefferson Street, 5-500
Springfield, Illinois 62794
 - 2) The petition shall contain a clear statement of reasons for the proposed rule, amendment or repeal and the exact language of the suggested new rule or amendment.
- c) Rules adopted by the Department are available for public inspection during normal working hours at the Legal Services Bureau, 101 West Jefferson Street, Springfield, Illinois 62794 or at 100 West Randolph, Chicago, Illinois 60601.